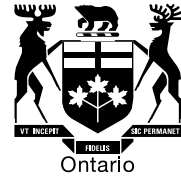


Ontario Energy Board
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BY E-MAIL

October 2, 2012

Wayne Armstrong
Welland Hydro-Electric System Corp.
950 East Main Sreet
P.O. Box 280
Welland ON L3B 5P6

Dear Mr. Armstrong:

**Re: Welland Hydro-Electric System Corp.
Application for Rates
Application Board File Number EB-2012-0173**

A preliminary review of the application has identified that certain sections of the evidence supporting the application do not comply with the Board's Filing Requirements for cost of service applications and/or the associated spreadsheets, models and workforms. As a result the Board is unable to process your application at this time.

The missing information includes:

Chapter 2 Filing Requirement Reference (page #)	Description
5	Statement as to when the forecast was prepared and when it was approved by the utility's management and/or Board of Directors for use in the application
6	Tables should be provided in excel spreadsheet format (i.e. load forecast)
11	Administrative documents should contain an application
Ch. 1, pg. 3	Certification from a senior officer of the applicant that the evidence filed is accurate to the best of his/her knowledge or belief.

13	Schedule providing the most recent Board-approved revenue requirement and breakdown (i.e. OM&A, depreciation, taxes or PILs (grossed up), return and revenue offsets)
20	Explanation of variances from last Board-approved capital budget
21	Identification of burden rates related to capitalization of costs of self-constructed assets
28	Identification of one-time costs in historical, bridge and test years and an explanation of how test year costs are to be recovered
30	Status of pension funding and all assumptions used in the analysis
34	If applicable, must provide any Notices of Assessment or Statements of Adjustment for the three immediately prior tax years
34-35	Integrity checks as specified at pages 34-35
41	Summary of cost drivers of revenue deficiency to be mapped to evidence with specific references
48	Calculation of revenues per class under both current and proposed rates
51	Reconciliation and explanation if Deferral and Variance Account balances differ from trial balance in RRR and Audited Financial Statements
52	Statement confirming that Global Adjustment has been pro-rated into RPP and non-RPP portions

The Board expects that Welland Hydro-Electric System Corp. will file the above listed required information as soon as possible.

If any of the information that is identified as missing or insufficient is located in sections other than those identified in the Filing Requirements, or if any of the information is not applicable in your circumstances, please provide an explanation when filing the remainder of the required information

Please direct any questions relating to this application to Martha McOuat, Project Advisor at (416) 440-7606 or martha.mcouat@ontarioenergyboard.ca.

Yours truly,

Original Signed by

John Pickernell
Assistant Board Secretary